App. F. IX-4

1925. (MC)

File No. 27-25

Serial Nos. 26+27

Previous References

ml 27-25 Blo 9, 10, 14, 16
17, 22 & 23
and ml 48-26 Bls 1-3

Later References

ml. 128-29 Bls-1-2

General and Revenue Secretariat.

Serial Nos. Two

Part B for April 28

SUBJECT

Question of exempting the Quarters of D.H.O Hassan from the payment of ml tax

27 2. The Deputy Commissioner Hassan
L. 6818 Dt 28-4-28
shows that the ml Cl has to refund the taxes levied prior to the introduction of the Regn of IV of 1928. and adds that taxes have to be laid after the introduction of the said Regn.

L 3779 App. F. III—2]

General and Revenue Secretariat. File No. 27 of 1926.

Serial No.	
26.	Letter. no. L. A. 4. 134-26 c dated 11th February 1926. from the Deputy Commr. Hassan, forwarding for advice copy of the Hassan Town Municipal Council's letter. no 762 dt 19.1.26 along with a copy of the resolution of the Mcl, that the Dy Commr's quarters at Hassan from payment of mcl taxes.
Mag V	In his letter. no. Q.S. 202 dated 31st Dec 1925, the Senior Surgeon Reported to Govt, that the Hassan Mcl declined to exempt the District medical officers quarters at Hassan from payment of mcl taxes and requested that under the circumstances explained by him the buildings should be exempted from taxation under Rys no 1 1605-65 and 171-21-ES 16 18/22.
Mag U	The Deputy Commissioner, Hassan was thereupon informed in no L. 55 XII mcl 27-25-26 dt 4/2/26, that as the building is the property of Government and is used for a public purpose, not intended to be used for purposes of profit, it should be exempted from taxation

Notes—Contn. on last

WD 6324—2PO—30,000—8-4-27

App. F. III—2]

General and Revenue Secretariat. | Judl. File No. 27 of 1925.

Serial No.	
Hag W	under proviso (a) to section 59 of the Act Regn and that the Ltr of 16/8/22 is not inconsistent with the said proviso and was accordingly asked to take action under Sec 173(c) of the Act Regn.
Hag. W	Hon. the D-C reported in his letter no L Dis 1639 of 7.4.26, that as the Harijan asked [not] was agreeable to reconsider the matter and exempt the building from taxation,
Hag X	the same was issued under Sec 174-(1) of the said Regn instructions to the President of the said to suspend the levy of the tax pending final orders of Govt; and this was not confirmed by Govt as required by Sec 174 (2) of the said Regn.
Hag Y	The DC was again requested in this office no L 380 Jud 27-25-22 dated 15-7-26, to ask the said to reconsider their resolution, in view of the explanatory order No L 323-76 Jud 27-25-22 of 15-7-26,
Hag Z	passed in regard to the interpretation of Govt of the above Act.
P. W. D	In reply to this, the Dy Commr, has sent forwarded to the

NOTE—Contn. sheet.

General and Revenue Secretariat. File No. 25 of 1925

Serial No.

Flagstaff

resolution of the Honourable, that they reiterate and reaffirm their resolution passed in February 1926. and state that the Govt are not prepared to exempt the official quarters of the kind in question from taxation

Proviso (a) to sec 59 of the Municipal clearly states that no tax ~~[illegible]~~ other than a special Sanitary cess or water rate, shall without the express consent of Govt be liable in respect of any building or part of any building, belonging to Govt and used solely for public purposes and not used or intended to be used for residential purposes or for purposes of profit.

The building in question is a public one and used for a public purpose and not used either for private use or for purpose of profit. The levy of tax on the building therefore seems to be illegal.

Notwithstanding the repeated instructions of Govt in the matter the Municipal seems to persist in their

Note: —Contin. sheet

App. F. III—2]

General and Revenue Secretariat. File No. 27 of 192 5

Serial No.

action and some disciplinary action seems perhaps necessary.

In this connection, attention is invited to Para 29 of the note of March 25th (just up), wherein it is pointed out that the attention of the rebel may be drawn to the explanation and they asked to revise their order and if they still fail to do so, the Sub order may be confirmed"

Under the circumstances it is for orders, whether the action taken by the DC on 7.4.26 and reported to Govt, has to be confirmed

The position is changed 17.2.28. under the new Law and the order by S.I(2)(2) relied upon by the President of the Mob. has obviously reference to this. The action of the Dc has to be confirmed if he may be held that in ascertaining his order a further chance may be given to the Mob to rectify the mistake the same being punishable if they if such chance is still persist he may once more his order. The

Flag Q

Flag Z

Flag X

Ed to Govt

NOTE—Contin. sheet.

3794

App. F. III—2]

General and Revenue Secretariat. File No. 27 of 1925

Serial No.

question being one of refund which has been illegally recovered from the medical dept it is not clear how the Dte can enforce a refund Sec 175 does not seem to be applicable to a case of this kind in question Legal Rembrembrances may if need be, be consulted

Sd/-

As regards the refund, attention is invited to the copy of the proceedings of the meeting of the Honorary Board dated 28.9.28 wherein it is stated, that the D.M.O. requested a refund of the amount of the tax, paid as such, subsequent to 16th Aug 1928 — Regn IV of 1926 came into force from 1st July 1926

Sd/-
21-11-28. K6

(Encl Dft. 4 D)

The Kasaba Town Board have refused to exempt Mr Dott Chief Mates Quarters at the place from payment of Municipal tax although they were asked to reconsider their previous

Note.—Contin. sheet

App. F. III—2]

General and Revenue Secretariat. File No. 27 of 192 5

Serial No.

decision in view of the order of
27/2 15th July 1925 passed in such
case.

Under the Hindu Law as it stood
prior to 1st July 1925, such buildings
would be entitled to exemption as they
were not intended for purposes of
profit, though [illegible] could claim the
land free except when a building is
used as residential quarters. They
have refused to refund the land already
levied from 1922. They were asked
to frame byelaws for levy of land
subsequent to 1925 but they have not
done so. We do consider therefore
that they should be prevented from
levying the land

The Consul seems somewhat obstinate
in their attitude and it would be well if it could be
to press the matter

In connection with these grants
it is proposed to give the Hindu Or
a portion of the rent
recovered, on condition of their not
increasing the Hindu Cage by the
Panchayet, but no further action

Note.—Contn. sheet

3779

App. F. III—3]

General and Revenue Secretariat. File No. 27 of 1925

Serial No.

would be necessary to Jaya Jethwa
Lodge are concerned. It is also
for consideration whether the Original
Petition may not be awarded
before further orders are passed in
the Case.

Otherwise either the claim will
have to be allowed or Mr. Stokes informed
that they cannot levy the levy under
which they have framed Applications
& as more such have been passed they
must refund the levy already
received & of any between 15th April
1924 & now. & as the first have
not appeared before the Court before, the
levy received previous to 15th should
also be refunded (vide letter No.
L.380/Mk 27-25-235 15/7/25 from
Revenue) -

Law Dept may also be
consulted

Finance Member) 27/7

Law Dept) 27/7

It is not clear on what
point my opinion is asked.
I have already given my opinion
in File No 110 of 26. (Hayley)
Govt Law Dept
with Comp 28

Vide also Flags A & 2
Hist Dept

6960/23/7

NOTE—Contin. sheet

WD 6324—SPB—60,000—25-7-27

4933/27 P 3 37

App. F. III—2]

General and Revenue Secretariat. File No. 27 of 192

Serial No.

The points for opinion are (1) whether the Municipalities are entitled to exemption from Land Acquisition prior to the passing of Regulation IV of 1926 and if so whether the D.C. may not be asked to inform the Chairman of Municipality that they should refund Land Acquisition charges prior to the passing of the Regulation.

(2) In regard to the Land Acquisition Charges after the Regulation, the Municipal Engineer and Town Planner Nyland & Municipal Commissioner both think. The D.C. says that the Council has not done much but still they are not prepared to exempt the Municipalities. The D.C. considers that the Council should not be allowed to recover the Land on the building for failure of the Council to comply with the first order. Opinion is required whether first the Council should comply with the second requisition to pay.

Law Secretary

11/3

As regards point 2nd, my answer is in the affirmative. My reasons are the same as those mentioned in my opinion dated 12-1-1926 on the [illegible]

As regards point No 2, Govt Council instructs that requisition to pay the charges of land are authorised by the Regulation the Collector will [illegible]

NOTE—Contn. sheet.

WD 3311—GPD—50000—8-27

General and Revenue Secretariat. File No. 27 of 1925

Serial No.

8434/14

The Act would be applied in accordance with legal opinion

(for Member) 22/4

In regard to 2, the position is quite clear. Under what rules are other buildings being leased by Govt should not the same rules apply to our buildings

Sec 13/4

8731/23/4

With reference to para 23 of the rules in the reference file position. Buildings are generally leased under Rule 250 of the Rules in Board of Revenue and under Govt Order No. 8695/III 87-15-Leg 23-11-1920 in regard to Municipalities and after the passing of the Govt Act of 1926, when such buildings are used for residential purposes, they have to pay the same rate as apply to private buildings to apply to such buildings when they are used for residential purposes after the passing of Act IV of 1926. This is the legal opinion and should with be followed

(for Member) 22/4

Before putting draft in accordance with legal opinion 22/4

Note—Contn. sheet

3779 60

App. F. III—2

General and Revenue Secretariat. File No. 27 of 192 5

Serial No.

Subs with draft

26/4

27/4

27 DC Hassan 6878 & 2874/28
Informs him of the above

A

8/4

NOTE —Contn. sheet

WD 0824—GPB—60,000—24-5-27

Log in No. 1897 of 1926

OFFICE OF THE DEPUTY COMMISSIONER,
HASSAN DISTRICT.

Dated Hassan, the 14th April 1926

GEN. SECRETARIAT 3779 REVENUE
LEGAL SELF GOVT. BRANCH

FROM

S. VENKATANGAI, ESQUIRE, B.A., B.L.,
DEPUTY COMMISSIONER, HASSAN DISTRICT.

To

Q. RANGA RAO, ESQUIRE, B.A., B.L.,
SECRETARY TO THE GOVERNMENT OF H. H. THE MAHARJA.
OF MYSORE, REVENUE DEPARTMENT, BANGALORE.

Rec 27-25-26

SIR,

Adverting to your letter No.L.380/Ml. 27-25-23 dated 15-7-26, remanding for reconsideration of the Hassan Town Municipal Council the question of exemption of the District Medical Officer's quarters at Hassan from Municipal tax, in the light of G.O.No.L.323-76/Ml. 27-25-22 dated 15-7-26, I have the honour to forward herewithfor information a copy of the Municipal President's letter No. 762 dated 19-1-26 along with a copy of the resolution of the Municipal Council on the subject received therewith.

2. From the resolution of the council and the President's letter, it is seen that the council are not prepared to exempt the official quarters of the kind in question, from taxation. They do not seem also at the same time to have framed necessary byelaws, and obtained the sanction of Government thereto for levying the tax in respect of such building as contemplated in your letter No.L.7321-76/Ml. 116-26-3 dated 31-3-27. In the absence of necessary byelaws, they cannot, I think, levy the tax on the District Medical Officer's quarters in question.

3. I requestyou to kindly place the matter before

2

before Government for their orders and communicate the result ~~xxxxxxxxx~~ to me at an early date.

I have the honour to be,

Sir,

Your most obedient servant,

for Deputy Commissioner;

Hassan District.

I.D.

Forest Area Head

Proceedings of an Ordinary General Meeting of the Hassan Town Municipal Council held in the Hall of the Municipal Office, Hassan on Saturday the 28th August 1928.

X X X

III. Read Hassan District Medical Officer's No. 437 dated 8-8-28 forwarding copy of G.O. No.L. 323-78 Ml. 27-2 -22 dated 16th July 1928 together with the copy of Senior Surgeon's No.Dis. 440 dated 7-8-1928 and requesting to refund the amount of the tax paid towards the free quarters of the District Medical Officer, Hassan subsequent to 16th August 1922.

Read also copy of Local and Legislative Secretary's letter No.L. 380-Ml. 27-28-23 dated 16-7-1928 to the Deputy Commissioner, Hassan District, requesting that the Municipal Council may be asked to reconsider their resolution in view of the above explanatory order of Government.

Resolution:- The Council reiterate and reaffirm the resolution passed in the month of February 1928, The Ex-officio Members dissenting.

X X X

Sd/- S.P. Bramhappa,
Vice President, (In the Chair)
Town Municipal Council,
H a s s a n.

" COPY "

(R. Ramachengalu)
Deputy Commissioner,
Hassan District.

as.

4a

Letter No. 782 dated the 17/19th January 1928 from the President, Town Municipal Council, Hassan, to the Deputy Commissioner, Hassan.

With reference to your Memo No. R.O.C. 154-28 dated 22-7-1928 forwarding a copy of G.O. No. L. 380 Ml. 27-8-28 dated 15th July 1928 re: the exemption of the District Medical Officer's residential quarters from Municipal taxation and requesting me to place the matter before the council for reconsideration, I have the honor to reply that the Municipal Council are not in favour of exempting the quarters from taxation as the Govt. Order referred to in your memo is not applicable in this particular instance as the building is neither attached to the institution nor located near the premises of the institution. Further, I would like to invite your attention to General Secretary's 8 letter No. 7821-73/11-8-8 dated 31st March 1927 addressed to the Head of Departments, authorising the Municipal Council the levy of taxes on Government Buildings used for residential purposes.

A copy of the resolution of the Municipal Council passed on 28th August 1928 is enclosed for reference.

" COPY "

(A. Ramalingam)

for Deputy Commissioner,

Hassan District.

as.

L.C. 818 me 27-25-27
5
To 28-4-18

The Deputy Commissioner,
Hassan District.

Sir,

With reference to your letter No.L.S.S.134-26 C.dated 11th February 1928 soliciting orders on the question of the Hassan Town Municipal Council declining to exempt the D.M.C's quarters at Hassan from the payment of Municipal taxes, I am directed to state that you may infor the Municipal Council that they should refund taxes levied prior to the passing of Regulation IV of 1926, as unde the Municipal law then existing such quarters were entitled to exemption on the ground that they were Govt.proper not used for purposes of profit but occupied in public interests.

2. In regard however to the demand taxes on such quarters after the introduction of the Regulation, I am to inform you that failure to frame bye-laws for levying a tax on these build can be no justification for a refusal pay taxes authorised by the Regulation.

I have etc.,

General Secretary to Govt.

bm